

110TH CONGRESS  
2D SESSION

# H. R. 6736

To amend the Internal Revenue Code of 1986 to provide a tax credit for the installation of residential wind systems.

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IN THE HOUSE OF REPRESENTATIVES

JULY 31, 2008

Mr. HOEKSTRA introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a tax credit for the installation of residential wind systems.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Generating Energy  
5       Using Small Turbines Act of 2008” or the “GUST Act”.

6       **SEC. 2. CREDIT FOR RESIDENTIAL WIND PROPERTY.**

7       (a) IN GENERAL.—Section 25D(a) of the Internal  
8       Revenue Code of 1986 is amended by striking “and” at  
9       the end of paragraph (2), by striking the period at the

1 end of paragraph (3) and inserting “, and”, and by adding  
2 at the end the following new paragraph:

3 “(4) 30 percent of the qualified small wind en-  
4 ergy property expenditures made by the taxpayer  
5 during such year.”.

6 (b) LIMITATION.—Section 25D(b)(1) of such Code is  
7 amended by striking “and” at the end of subparagraph  
8 (B), by striking the period at the end of subparagraph  
9 (C) and inserting “, and”, and by adding at the end the  
10 following new subparagraph:

11 “(D) \$500 with respect to each half kilo-  
12 watt of capacity (not to exceed \$4,000) of wind  
13 turbines for which qualified small wind energy  
14 property expenditures are made.”.

15 (c) QUALIFIED SMALL WIND ENERGY PROPERTY  
16 EXPENDITURES.—

17 (1) IN GENERAL.—Section 25D(d) of such Code  
18 is amended by adding at the end the following new  
19 paragraph:

20 “(4) QUALIFIED SMALL WIND ENERGY PROP-  
21 erty expenditure.—The term ‘qualified small  
22 wind energy property expenditure’ means an expend-  
23 iture for property which uses a wind turbine to gen-  
24 erate electricity for use in connection with a dwelling

1 unit located in the United States and used as a resi-  
2 dence by the taxpayer.”.

3 (2) NO DOUBLE BENEFIT.—Section 45(d)(1) of  
4 such Code is amended by adding at the end the fol-  
5 lowing new sentence: “Such term shall not include  
6 any facility with respect to which any qualified small  
7 wind energy property expenditure (as defined in sub-  
8 section (d)(4) of section 25D) is taken into account  
9 in determining the credit under such section.”.

10 (3) MAXIMUM EXPENDITURES IN CASE OF  
11 JOINT OCCUPANCY.—Section 25D(e)(4)(A) of such  
12 Code is amended by striking “and” at the end of  
13 clause (ii), by striking the period at the end of  
14 clause (iii) and inserting “, and”, and by adding at  
15 the end the following new clause:

16 “(iv) \$1,667 in the case of each half  
17 kilowatt of capacity (not to exceed  
18 \$13,333) of wind turbines for which quali-  
19 fied small wind energy property expendi-  
20 tures are made.”.

21 (d) EFFECTIVE DATE.—The amendments made by  
22 this section shall apply to taxable years beginning after  
23 December 31, 2007.

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